



PHILIP MORRIS

U.S.A.

120 PARK AVENUE, NEW YORK, N.Y. 10017-5592 TELEPHONE (212) 680-5000

February 28, 1996

Ms. Karin Lau
FLYING TIGER DEVELOPMENT
110 West Fourth Avenue
Vancouver B.C., Canada V5Y 1G6

Dear Ms. Lau:

Thank you for your recent sponsorship proposal regarding Philip Morris involvement with the NATCC which you presented for our consideration.

As you might expect, we have a very active promotional program that fits precise criteria developed to achieve our marketing goals. We have reviewed your proposal carefully and have determined that it does not fit into our promotional plans for our company at this time.

In addition, as a cigarette manufacturer, Philip Morris does not utilize television exposure as a marketing vehicle.

Thank you for your interest in Philip Morris and we wish you every success with the NATCC.

Regards,

Steve Sampson
Group Manager,
Event Marketing

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